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Secretary determines to have been rejected in error or returned in error after acceptance for processing.

(c) *Person liable for the fee.* The person liable for the processing fee is the taxpayer whose tax liabilities are the subject of the offer.

[T.D. 9086, 68 FR 48787, Aug. 15, 2003]

PART 301—PROCEDURE AND ADMINISTRATION

Information and Returns

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- 301.7430-3 Administrative proceeding and administrative proceeding date.
- 301.7430-4 Reasonable administrative costs.
- 301.7430-5 Prevailing party.
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- 301.7701-14 Cooperative bank.
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- 301.7701-16 Other terms.
- 301.7701-17T Collective-bargaining plans and agreements (temporary).
- 301.7701(b)-0 Outline of regulation provision for section 7701(b)-1 through (b)-9.
- 301.7701(b)-1 Resident alien.
- 301.7701(b)-2 Closer connection exception.
- 301.7701(b)-3 Days of presence in the United States that are excluded for purposes of section 7701(b).
- 301.7701(b)-4 Residency time periods.
- 301.7701(b)-5 Coordination with section 877.
- 301.7701(b)-6 Taxable year.
- 301.7701(b)-7 Coordination with income tax treaties.
- 301.7701(b)-8 Procedural rules.
- 301.7701(b)-9 Effective dates of §§301.7701(b)-1 through 301.7701(b)-7.
- 301.7701(i)-0 Outline of taxable mortgage pool provisions.
- 301.7701(i)-1 Definition of a taxable mortgage pool.
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- 301.7805-1 Rules and regulations.
- 301.7811-1 Taxpayer assistance orders.

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 - 301.9001-1 Collection of fee.
 - 301.9001-2 Definitions.
 - 301.9001-3 Cross reference.
 - 301.9100-0 Outline of regulations.
 - 301.9100-1 Extensions of time to make elections.
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 - 301.9100-4T Time and manner of making certain elections under the Economic Recovery Tax Act of 1981.
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 - 301.9100-6T Time and manner of making certain elections under the Deficit Reduction Act of 1984.
 - 301.9100-7T Time and manner of making certain elections under the Tax Reform Act of 1986.
 - 301.9100-8 Time and manner of making certain elections under the Technical and Miscellaneous Revenue Act of 1988.
 - 301.9100-9T Election by a bank holding company to forego grandfather provision for all property representing pre-June 30, 1968, activities.
 - 301.9100-10T Election by certain family-owned bank holding companies to divest all banking or nonbanking property.
 - 301.9100-11T Election by a qualified bank holding corporation to pay in installments the tax attributable to sales under the Bank Holding Company Act.
 - 301.9100-12T Various elections under the Tax Reform Act of 1976.
 - 301.9100-14T Individual's election to terminate taxable year when case commences.
 - 301.9100-15T Election to use retroactive effective date.
 - 301.9100-16T Election to accrue vacation pay.
 - 301.9100-17T Procedure applicable to certain elections.
 - 301.9100-18T Election to include in gross income in year of transfer.
 - 301.9100-19T Election relating to passive investment income of electing small business corporations.

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301.9100–20T Election to treat certain distributions as made on the last day of the taxable year.

301.9100–21 References to other temporary elections under various tax acts.

AUTHORITY: 26 U.S.C. 7805.

Section 301.6011–2 also issued under 26 U.S.C. 6011(e).

Section 301.6011–3 also issued under 26 U.S.C. 6011.

Section 301.6036–1 also issued under 26 U.S.C. 6036.

Section 301.6050M–1 also issued under 26 U.S.C. 6050M.

Section 301.6061–1 also issued under 26 U.S.C. 6061.

Section 301.6103(c)–1 also issued under 26 U.S.C. 6103(c).

Section 301.6103(j)(1)–1 also issued under 26 U.S.C. 6103(j)(1).

Section 301.6103(j)(5)–1T also issued under 26 U.S.C. 6103(j)(5).

Section 301.6103(k)(6)–1T also issued under 26 U.S.C. 6103(k)(6);

Section 301.6103(k)(9)–1 also issued under 26 U.S.C. 6103(k)(9) and 26 U.S.C. 6103(q).

Section 301.6103(l)–1 also issued under 26 U.S.C. 6103(q).

Section 301.6103(l)(14)–1 also issued under 26 U.S.C. 6103(l)(14).

Section 301.6103(m)–1 also issued under 26 U.S.C. 6103(q).

Section 301.6103(n)–1 also issued under 26 U.S.C. 6103(n).

Section 301.6103(p)(2)(B)–1 also issued under 26 U.S.C. 6103(p)(2).

Section 301.6103(p)(2)(B)–1T also issued under 26 U.S.C. 6103(p)(2).

Section 301.6104(a)–6(d) is also issued under 5 U.S.C. 552.

Section 301.6104(b)–1(d)(4) is also issued under 5 U.S.C. 552.

Section 301.6104(d)–1(d)(3)(i) is also issued under 5 U.S.C. 552.

Section 301.6104(d)–2 also issued under 26 U.S.C. 6104(d)(3).

Section 301.6104(d)–3 also issued under 26 U.S.C. 6104(d)(3).

Section 301.6104(d)–4 also issued under 26 U.S.C. 6104(e)(3).

Section 301.6104(d)–5 also issued under 26 U.S.C. 6104(e)(3).

Section 301.6109–1 also issued under 26 U.S.C. 6109 (a), (c), and (d).

Section 301.6109–3 also issued under 26 U.S.C. 6109.

Section 301.6111–1T also issued under 26 U.S.C. 6111.

Section 301.6111–2T also issued under 26 U.S.C. 6111(f)(4).

Section 301.6112–1T also issued under 26 U.S.C. 6112.

Section 301.6114–1 also issued under 26 U.S.C. 6114.

Section 301.6222(a)–1T also issued under 26 U.S.C. 6230(k).

Section 301.6222(a)–2T also issued under 26 U.S.C. 6230(k).

Section 301.6222(b)–1T also issued under 26 U.S.C. 6230(k).

Section 301.6222(b)–2T also issued under 26 U.S.C. 6230(k).

Section 301.6222(b)–3T also issued under 26 U.S.C. 6230 (i) and (k).

Section 301.6223(a)–1T also issued under 26 U.S.C. 6230(k).

Section 301.6223(a)–2T also issued under 26 U.S.C. 6230(k).

Section 301.6223(b)–1T also issued under 26 U.S.C. 6230 (i) and (k).

Section 301.6223(b)–2T also issued under 26 U.S.C. 6230(k).

Section 301.6223(c)–1T also issued under 26 U.S.C. 6223(c) and 6230 (i) and (k).

Section 301.6223(e)–1T also issued under 26 U.S.C. 6230(k).

Section 301.6223(e)–2T also issued under 26 U.S.C. 6230 (i) and (k).

Section 301.6223(f)–1T also issued under 26 U.S.C. 6230(k).

Section 301.6223(g)–1T also issued under 26 U.S.C. 6223(g) and 6230 (i) and (k).

Section 301.6223(h)–1T also issued under 26 U.S.C. 6230 (i) and (k).

Section 301.6224(a)–1T also issued under 26 U.S.C. 6230(k).

Section 301.6224(b)–1T also issued under 26 U.S.C. 6230 (i) and (k).

Section 301.6224(c)–1T also issued under 26 U.S.C. 6230 (i) and (k).

Section 301.6224(c)–2T also issued under 26 U.S.C. 6230(k).

Section 301.6224(c)–3T also issued under 26 U.S.C. 6230 (i) and (k).

Section 301.6226(a)–1T also issued under 26 U.S.C. 6230(k).

Section 301.6226(b)–1T also issued under 26 U.S.C. 6230(k).

Section 301.6226(e)–1T also issued under 26 U.S.C. 6230(k).

Section 301.6226(f)–1T also issued under 26 U.S.C. C. 6230(k).

Section 301.6231(a)(6)–1T also issued under 26 U.S.C. 6230(k).

Section 301.6231(a)(7)–1 also issued under 26 U.S.C. 6230 (i) and (k).

Section 301.6231(a)(7)–2 also issued under 26 U.S.C. 6230 (i) and (k).

Section 301.6231(a)(12)–1T also issued under 26 U.S.C. 6230(k) and 6231(a)(12).

Section 301.6231(c)–1 also issued under 26 U.S.C. 6231(c)(1) and (3).

Section 301.6231(c)–2 also issued under 26 U.S.C. 6231(c)(1) and (3).

Section 301.6231(c)–3T also issued under 26 U.S.C. 6230(k) and 6231(c).

Section 301.6231(c)–4T also issued under 26 U.S.C. 6230(k) and 6231(c).

Section 301.6231(c)–5T also issued under 26 U.S.C. 6230(k) and 6231(c).

Section 301.6231(c)–6T also issued under 26 U.S.C. 6230(k) and 6231(c).

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Section 301.6231(c)-7T also issued under 26 U.S.C. 6230(k) and 6231(c).
Section 301.6231(c)-8T also issued under 26 U.S.C. 6230(k) and 6231(c).
Section 301.6231(d)-1T also issued under 26 U.S.C. 6230(k).
Section 301.6231(e)-1T also issued under 26 U.S.C. 6230(k).
Section 301.6231(e)-2T also issued under 26 U.S.C. 6230(k).
Section 301.6231(f)-1T also issued under 26 U.S.C. 6230 (i) and (k) and 6231(f).
Section 301.6233-1T also issued under 26 U.S.C. 6230(k) and 6233.
Section 301.6241-1T also issued under 26 U.S.C. 6241.
Section 301.6245-1T also issued under 26 U.S.C. 6245.
Section 301.6311-2 also issued under 26 U.S.C. 6311.
Section 301.6323(f)-(1)(c) also issued under 26 U.S.C. 6323(f)(3).
Section 301.6325-1T also issued under 26 U.S.C. 6326.
Section 301.6343-1 also issued under 26 U.S.C. 6343.
Section 301.6343-2 also issued under 26 U.S.C. 6343.
Section 301.6402-3 also issued under 95 Stat. 357 amending 88 Stat. 2351.
Section 301.6402-7 also issued under 26 U.S.C. 6402(i) and 6411(c).
Section 301.6404-2 also issued under 26 U.S.C. 6404.
Section 301.6404-3 also issued under 26 U.S.C. 6404(f)(3).
Section 301.6621-1 also issued under 26 U.S.C. 6230(k).
Section 301.6689-1T also issued under 26 U.S.C. 6689(a).
Section 301.7216-2, paragraphs (o) and (p) also issued under 26 U.S.C. 7216(b)(3).
Section 301.7502-1 also issued under 26 U.S.C. 7502.
Section 301.7502-1T also issued under 26 U.S.C. 7502(c).
Section 301.7502-2 also issued under 26 U.S.C. 7502.
Section 301.7507-1 also issued under 26 U.S.C. 597.
Section 301.7507-9 also issued under 26 U.S.C. 597.
Section 301.7508-1 also issued under 26 U.S.C. 7508(a)(1)(K).
Section 301.7508A-1 also issued under 26 U.S.C. 7508(a)(1)(K) and 7508A(a).
Section 301.7605-1 also issued under section 6228(b) of the Technical and Miscellaneous Revenue Act of 1988.
Section 301.7624-1 also issued under 26 U.S.C. 7624.
Sections 301.7701(b)-1 through 301.7701(b)-9 also issued under 26 U.S.C. 7701(b)(11).
Section 301.7701(i)-1(g)(1) also issued under 26 U.S.C. 7701(i)(2)(D).
Section 301.7701(i)-4(b) also issued under 26 U.S.C. 7701(i)(3).

Section 301.9100-1T also issued under 26 U.S.C. 6081.
Section 301.9100-2T also issued under 26 U.S.C. 6081.
Section 301.9100-3T also issued under 26 U.S.C. 6081.
Section 301.9100-4T also issued under 26 U.S.C. 168(f)(8)(G).
Section 301.9100-7T also issued under 26 U.S.C. 42, 48, 56, 83, 141, 142, 143, 145, 147, 165, 168, 216, 263, 263A, 448, 453C, 468B, 469, 474, 585, 616, 617, 1059, 2632, 2652, 3121, 4982, 7701; and under the Tax Reform Act of 1986, 100 Stat. 2746, sections 203, 204, 243, 311, 646, 801, 806, 905, 1704, 1801, 1802, and 1804.
Section 301.9100-8 also issued under 26 U.S.C. 1(i)(7), 41(h), 42(b)(2)(A)(ii), 42(d)(3), 42(f)(1), 42(g)(3), 42(i)(2)(B), 42(j)(5)(B), 121(d)(9), 142(i)(2), 165(l), 168(b)(2), 219(g)(4), 245(a)(10), 263A(d)(1), 263A(d)(3)(B), 263A(h), 460(b)(3), 643(g)(2), 831(b)(2)(A), 835(a), 865(f), 865(g)(3), 865(h)(2), 904(g)(10), 2056(b)(7)(c)(ii), 2056A(d), 2523(f)(6)(B), 3127, and 7520(a); the Technical and Miscellaneous Revenue Act of 1988, 102 Stat. 3324, sections 1002(a)(23)(B), 1005(c)(11), 1006(d)(15), 1006(j)(1)(C), 1006(t)(18)(B), 1012(m)(3), 1014(c)(1), 1014(c)(2), 2004(j)(1), 2004(m)(5), 5012(e)(4), 6181(c)(2), and 6277; and under the Tax Reform Act of 1986, 100 Stat. 2746, section 905(a).
Sections 301.9100-9T, 301.9100-10T and 301.9100-11T also issued under 26 U.S.C. 1103 (g) and (h) and 6158(a).
Sections 301.9100-13T, 301.9100-14T and 301.9100-15T also issued under 26 U.S.C. 108(d)(8) and 1017(b)(3)(E).
Section 301.9100-16T also issued under 26 U.S.C. 463(d).

SOURCE: 32 FR 15241, Nov. 3, 1967, unless otherwise noted.

EDITORIAL NOTE: In the text of this part, integral section references are to sections of the Internal Revenue Code of 1954; decimal section references are to the Code of Federal Regulations.

References in the text to the "Code" are references to sections of the Internal Revenue Code of 1954.

Information and Returns

RETURNS AND RECORDS

RECORDS, STATEMENTS, AND SPECIAL RETURNS

§ 301.6001-1 Notice or regulations requiring records, statements, and special returns.

For provisions requiring records, statements, and special returns, see the regulations relating to the particular tax.

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TAX RETURNS OR STATEMENTS

General Requirement

§ 301.6011-1 General requirement of return, statement or list.

(a) For provisions requiring returns, statements, or lists, see the regulations relating to the particular tax.

(b) The Internal Revenue Service may prescribe in forms, instructions, or other appropriate guidance the information or documentation required to be included with any return or any statement required to be made or other document required to be furnished under any provision of the internal revenue laws or regulations.

[T.D. 9040, 68 FR 4921, Jan. 31, 2003]

§ 301.6011-2 Required use of magnetic media.

(a) *Meaning of terms.* The following definitions apply for purposes of this section:

(1) *Magnetic media.* The term *magnetic media* means any media permitted under applicable regulations, revenue procedures or publications, or, in the case of returns filed with the Social Security Administration, Social Security Administration publications. These generally include magnetic tape, tape cartridge, and diskette, as well as other media (such as electronic filing) specifically permitted under the applicable regulations, procedures, or publications.

(2) *Machine-readable paper form.* The term “machine-readable paper form” means—

(i) Optical-scan paper form; or

(ii) Any other machine-readable paper form permitted under applicable regulations, revenue procedures, or Social Security Administration publications.

(3) *Person.* The term “person” includes any person that is required to file a return that is described in paragraph (b) of this section. Thus, the term “person” includes the United States, a State, the District of Columbia, a foreign government, a political subdivision of a State or of a foreign government, or an international organization. In addition, in the case of an affiliated group of corporations filing a consolidated return, each member of

the affiliated group is a separate person.

(b) *Returns required on magnetic media.*

(1) If the use of Form 1042-S, 1098, 1098-E, 1098-T, 1099 series, 5498, 8027, W-2G, or other form treated as a form specified in this paragraph (b)(1) is required by the applicable regulations or revenue procedures for the purpose of making an information return, the information required by the form must be submitted on magnetic media, except as otherwise provided in paragraph (c) of this section. Returns on magnetic media must be made in accordance with applicable revenue procedures or publications (see § 601.601(d)(2)(ii)(b) of this chapter). Pursuant to these procedures, the consent of the Commissioner of Internal Revenue (or other authorized officer or employee of the Internal Revenue Service) to a magnetic medium must be obtained by submitting Form 4419 (Application for Filing Information Returns Magnetically/Electronically) prior to submitting a return described in this paragraph (b)(1) on the magnetic medium.

(2) If the use of Form W-2 (Wage and Tax Statement), Form 499R-2/W-2PR (Withholding Statement (Puerto Rico)), Form W-2VI (U.S. Virgin Islands Wage and Tax Statement), Form W-2GU (Guam Wage and Tax Statement), Form W-2AS (American Samoa Wage and Tax Statement), or other form treated as a form specified in this paragraph (b)(2) is required for the purpose of making an information return, the information required by the form must be submitted on magnetic media, except as otherwise provided in paragraph (c) of this section. Returns described in this paragraph (b)(2) must be made in accordance with applicable Social Security Administration procedures or publications (which may be obtained from the local office of the Social Security Administration).

(3) The Commissioner may prescribe by revenue procedure that additional forms are treated, for purposes of this section, as forms specified in paragraph (b)(1) or (b)(2) of this section.

(c) *Exceptions—(1) Low-volume filers/250-threshold—(i) In general.* No person is required to file information returns on magnetic media unless the person is